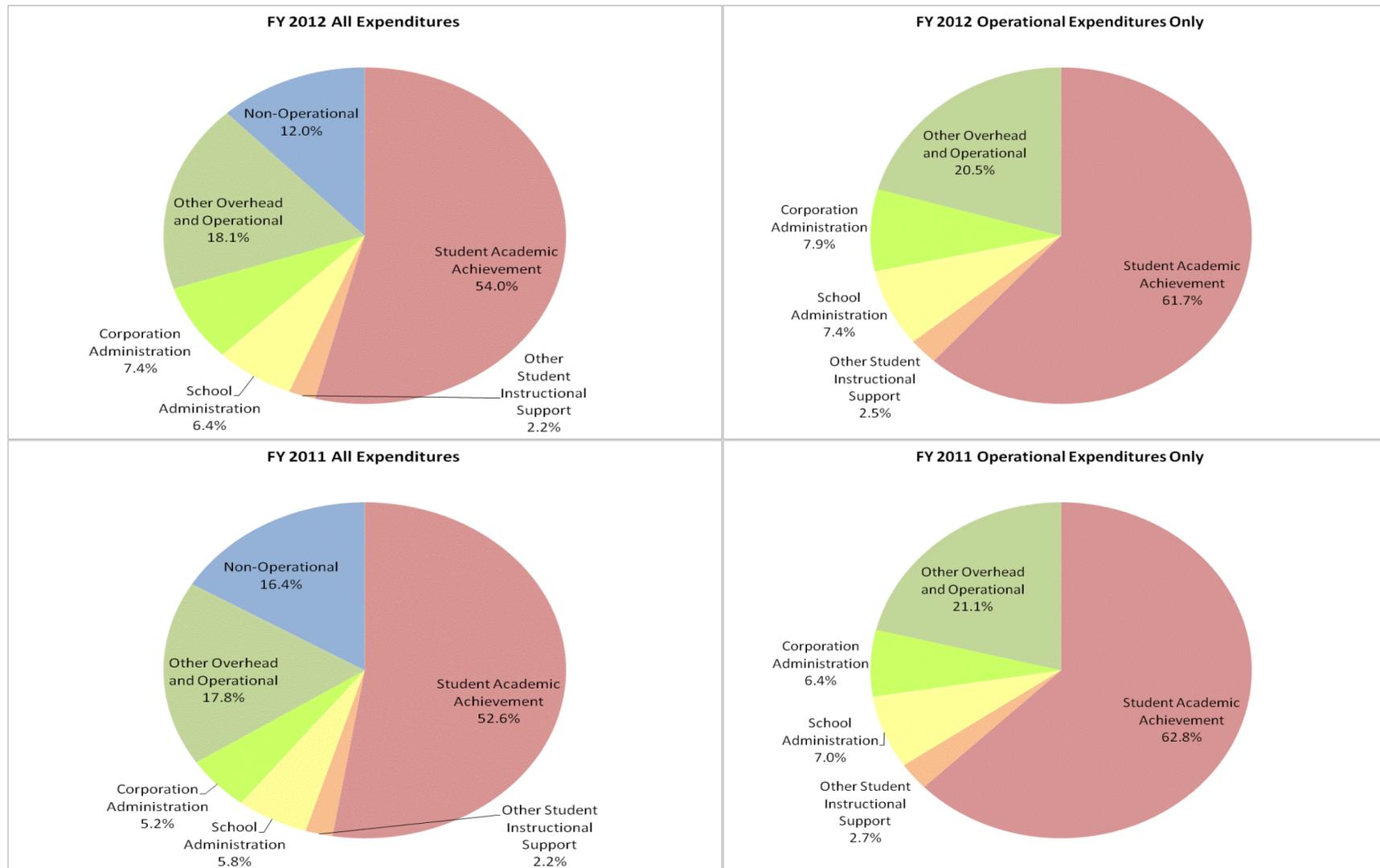


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Peru Community Schools (5635)**

Peru Community Schools (5635)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,262,770	44.4%	\$12,547,352	53.2%	\$10,955,163	52.6%	\$11,344,495	54.0%
Student Instructional Support	\$1,427,900	5.2%	\$1,803,042	7.6%	\$1,660,278	8.0%	\$1,797,536	8.6%
Overhead and Operational	\$4,099,362	14.9%	\$5,258,133	22.3%	\$4,798,550	23.0%	\$5,351,978	25.5%
Nonoperational	\$9,808,983	35.5%	\$3,962,924	16.8%	\$3,423,271	16.4%	\$2,524,842	12.0%
<b>Grand Total</b>	<b>\$27,599,014</b>		<b>\$23,571,452</b>		<b>\$20,837,261</b>		<b>\$21,018,852</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	49.6%	60.9%	60.5%	62.5%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Peru Community Schools (5635)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$4,569	\$121,631	\$80,016	\$138,748	> 500%	14%	73%
	11100 Regular Programs; Elementary	\$3,320,903	\$4,596,468	\$4,193,349	\$4,130,035	24%	-10%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,172,779	\$1,446,594	\$1,305,198	\$1,189,208	1%	-18%	-9%
	11300 Regular Programs; High School	\$1,932,654	\$2,592,883	\$2,176,132	\$2,185,632	13%	-16%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$67,478	\$43,207			-36%
	11450 Vocational Education; Consumer and Homemaking	\$208,504	\$139,633	\$142,588	\$67,473	-68%	-52%	-53%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$13,094	\$235,337			> 500%
	11630 Regular Programs; Alternative Education Programs; High School	\$87,550	\$191,120	\$350,763	\$295,673	238%	55%	-16%
	12110 Gifted And Talented; Gifted and Talented	\$169,080	\$197,016	\$201,062	\$248,746	47%	26%	24%
	12210 Mental Disabilities; Mild Mental Disabilities	\$258,132	\$380,901	\$291,825	\$304,180	18%	-20%	4%
	12520 Culturally Different; Compensatory	\$5,012	\$4,502	-\$465	\$0	-100%	-100%	
	12610 Learning Disability	\$362,895	\$528,730	\$393,303	\$370,107	2%	-30%	-6%
	12710 Equal Opportunity At Risk	\$155,980	\$218,624	\$194,671	\$180,597	16%	-17%	-7%
	12900 Other Special Programs	\$1,853	\$28,735	\$2,758	\$384	-79%	-99%	-86%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$50,318	\$63,357			26%
	14100 Summer School Programs; Elementary	\$0	\$0	\$40,080	\$85,652			114%
	14200 Summer School Programs; Middle/Junior High School	\$15,089	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$67,538	\$44,189	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$42,287	\$19,211	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$58,041	\$68,803	\$10,421	\$737	-99%	-99%	-93%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$373,383	\$305,709	\$290,283	\$296,961	-20%	-3%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$481,797	\$590,885	\$420,484	\$417,315	-13%	-29%	-1%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$101,615	\$164,905	\$153,980	\$95,120	-6%	-42%	-38%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$4,295	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$1,233	\$791	\$136	\$121	-90%	-85%	-11%
	22110 Improvement of Instruction; Service Area Direction	\$5,789	\$45,648	\$73,638	\$22,732	293%	-50%	-69%
	22130 Improvement of Instruction; Instructional Staff Training	\$193,953	\$116,536	\$35,058	\$159,128	-18%	37%	354%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,592	\$0	\$1,143	\$136,304	> 500%		> 500%
	22210 Library/Media Services; Service Area Direction	\$268,433	\$234,199	\$235,759	\$245,915	-8%	5%	4%
	22220 Library/Media Services; School Library	\$20,168	\$22,872	\$3,086	\$6,363	-68%	-72%	106%
	22230 Library/Media Services; Audiovisual	\$2,014	\$2,697	\$17,678	\$10,836	438%	302%	-39%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$222,310	\$0	\$0	\$31,564	-86%		
	22290 Library/Media Services; Other Educational Media Services	\$0	\$8,355	\$8,173	\$7,915		-5%	-3%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$97,904	\$43,079			-56%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$111,050	\$56	\$0		-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$46,092	\$67,623	\$34,793	\$26,432	-43%	-61%	-24%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$0	\$5,450	\$14,100			159%
	22400 Academic Student Assessment	\$0	\$0	\$3,517	\$7,037			100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$31	\$0			-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$802	\$30,492	\$90,179		> 500%	196%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$232,424	\$293,239	\$29,790	\$190,890	-18%	-35%	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$2,999	\$1,122	\$3,434		14%	206%
	26497 2007 Account Code - Teachers Retirement Fund	\$491,477	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$21,687	\$0	\$0	\$0	-100%		
<b>Student Academic Achievement Total</b>		<b>\$10,334,127</b>	<b>\$12,547,352</b>	<b>\$10,955,163</b>	<b>\$11,344,495</b>	<b>10%</b>	<b>-10%</b>	<b>4%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$5,140	\$0	\$0		-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$40,229	\$63,400	\$3,130	\$1,767	-96%	-97%	-44%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$18,584	\$9,553	\$21,056	\$18,310	-1%	92%	-13%
	21220 Guidance Services; Counseling Services	\$199,541	\$262,223	\$265,978	\$263,107	32%	0%	-1%
	21240 Guidance Services; Information Services	\$13,654	\$6,408	\$1,133	\$1,419	-90%	-78%	25%
	21340 Health Services; Nurse Services	\$57,070	\$180,579	\$160,902	\$165,866	191%	-8%	3%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$3,525			
	21410 Psychological Services; Service Area Direction	\$4,515	\$4,880	\$3,510	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$778,514	\$1,173,752	\$1,077,434	\$1,285,248	65%	9%	19%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Peru Community Schools (5635)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	24900 Other Support Services, School Administration	\$83,921	\$97,108	\$127,134	\$58,293	-31%	-40%	-54%
<b>Student Instructional Support Total</b>		<b>\$1,196,028</b>	<b>\$1,803,042</b>	<b>\$1,660,278</b>	<b>\$1,797,536</b>	<b>50%</b>	<b>0%</b>	<b>8%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$23,882	\$31,977	\$36,317	\$44,978	88%	41%	24%
	23150 Board of Education; Legal Services	\$6,156	\$6,520	\$9,742	\$35,895	483%	451%	268%
	23190 Board of Education; Other Governing Body Services	\$25,579	\$7,360	\$0	\$0	-100%	-100%	
	23210 Executive Administration; Office of The Superintendent	\$260,856	\$473,999	\$487,966	\$643,595	147%	36%	32%
	23220 Executive Administration; Community Relations	\$898	\$10,218	\$4,656	\$5,745	> 500%	-44%	23%
	25110 Fiscal Services; Office of The Business Manager	\$95,459	\$189,218	\$193,100	\$207,240	117%	10%	7%
	25191 Other Fiscal Services; Refund of Revenue	\$729	\$1,344	\$4,220	\$1,334	83%	-1%	-68%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,446	\$12,056	\$8,968	\$12,230	> 500%	1%	36%
	25196 Other Fiscal Services; Cash Change	\$300	\$245	\$195	\$315	5%	29%	62%
	25199 Other Fiscal Services; Other	\$114	\$1,973	\$1,312	\$703	> 500%	-64%	-46%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$295	\$0	\$1,491		405%	
	25730 Personnel Services; Personnel Services	\$0	\$145,717	\$236,002	\$203,842		40%	-14%
	25840 Administrative Technology Services; Systems Operations	\$0	\$62,208	\$31,946	\$84,598		36%	165%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$26,520	\$60,757	\$199,405		> 500%	228%
	25890 Other Technology Services	\$15,917	\$5,017	\$16,839	\$104,656	> 500%	> 500%	> 500%
	25990 Other Support Services, Central	\$32,980	\$28,140	\$1,872	\$7,808	-76%	-72%	317%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$697,881	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$782,050	\$1,712,618	\$1,331,350	\$1,326,898	70%	-23%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$96,516	\$58,242	\$32,004		-67%	-45%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$242,970	\$419,758	\$344,943	\$301,084	24%	-28%	-13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$626	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$1,040	\$0			-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,943	\$2,799	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$97,205	\$130,291	\$147,947	\$139,729	44%	7%	-6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$44,524	\$55,765			25%
	27010 Student Transportation; Service Area Direction	\$30,367	\$20,328	\$14,173	-\$110	-100%	-101%	-101%
	27100 Student Transportation; Vehicle Operation	\$318,586	\$484,364	\$426,673	\$465,281	46%	-4%	9%
	27200 Student Transportation; Monitoring Services	\$884	\$856	\$915	\$1,275	44%	49%	39%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$117,935	\$151,909	\$175,375	\$192,230	63%	27%	10%
	27400 Student Transportation; Purchase of School Buses	\$204,161	\$151,089	\$94,563	\$83,725	-59%	-45%	-11%
	27500 Student Transportation; Insurance on Buses	\$39	\$113	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$32,442	\$11,044	\$14,558	\$25,468	-21%	131%	75%
	27910 Student Transportation; Bus Driver Training	\$24	\$948	\$815	\$500	> 500%	-47%	-39%
	31100 Food Services Operations; Service Area Direction	\$25,412	\$40,956	\$46,698	\$48,814	92%	19%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$314,248	\$445,390	\$438,426	\$499,396	59%	12%	14%
	31300 Food Services Operations; Food Delivery	\$16,665	\$16,900	\$10,612	\$12,193	-27%	-28%	15%
	31400 Food Services Operations; Food Purchases	\$367,125	\$523,262	\$505,410	\$565,234	54%	8%	12%
	31900 Other Food Services	\$27,768	\$46,186	\$48,398	\$48,661	75%	5%	1%
<b>Overhead and Operational Total</b>		<b>\$3,749,646</b>	<b>\$5,258,133</b>	<b>\$4,798,550</b>	<b>\$5,351,978</b>	<b>43%</b>	<b>2%</b>	<b>12%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$78,033	\$89,398	\$112,105	\$122,474	57%	37%	9%
	33990 Other Community Services; Other	\$7,614	\$20,432	\$25,609	\$21,324	180%	4%	-17%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$1,065	\$941			-12%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,240,260	\$11,597	\$17,089	\$19,460	-100%	68%	14%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$4,300	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$860,177	\$712,966	\$332,742	\$221,283	-74%	-69%	-33%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$2,696	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,062	\$500	\$0	\$0	-100%	-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,297	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$264,172	\$256,192	\$142,855	\$149,791	-43%	-42%	5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,406	\$64,540	\$22,479	\$27,164	40%	-58%	21%
	51100 Debt Services; Principal on Debt; Bonds	\$386,854	\$305,950	\$335,675	\$413,573	7%	35%	23%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$89,139	\$61,178	\$45,547		-49%	-26%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$38,120	\$33,352	\$7,841	\$7,119	-81%	-79%	-9%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Peru Community Schools (5635)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,768,484	\$1,649,000	\$1,683,500	\$180,000	-90%	-89%	-89%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$270,000	\$255,000	\$595,427		121%	134%
	54200 Common School Fund; Principal	\$121,493	\$119,462	\$60,856	\$203,000	67%	70%	234%
	54250 Common School Fund; Interest	\$0	\$336,095	\$362,581	\$517,740		54%	43%
<b>Nonoperational Total</b>		<b>\$9,790,971</b>	<b>\$3,962,924</b>	<b>\$3,423,271</b>	<b>\$2,524,842</b>	<b>-74%</b>	<b>-36%</b>	<b>-26%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$100,238	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$806,602	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$42,821	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,117,257	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$7,287	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$454,037	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,528,242</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			